

11 January 1961

MEMORANDUM FOR THE RECORD:

SUBJECT: "Payment Dates" Indicated on Agency Schedules of Disbursement Conflicting with U. S. Treasury Transaction Statements.

1. On 1 December 1960 there were received, by the Fiscal Division, twenty schedules of disbursement with date of payment indicated thereon as "30 November 1960." These were interspersed with approximately the same number of schedules on which the date of payment was shown as "1 December 1960." In accordance with the Bureau of the Budget Circular No. A-34 and Comptroller Instruction No. 5, Revised, Amendment No. 1, which requires that expenditure data reported to the Treasury Department and the Bureau of the Budget be on the basis of checks issued or cash payments . . . the same basis which is used for expenditure data in the monthly treasury statements, the twenty schedules of disbursement were accounted for in the Agency's accounting records for the month of November 1960.

Upon the receipt of the Treasury Department Statement of Transactions (Form No. DCA-1220) and Statement of Appropriations, Fund and Receipt Transactions (Form No. 874) for the month of November 1960, it was disclosed that the Treasury Department had not included the expenditure data for the twenty schedules of disbursement which had indicated thereon "30 November 1960" as the date paid. Therefor, the disbursement accounts of the Agency and Treasury Department are not in agreement for the period ending 30 November 1960, but have to be reconciled by the amount of \$3,673,841.87 posted in the Agency's accounting records.

A further check into this matter disclosed that the Assistant Disbursing Officer, Branch #2 U. S. Treasury Department had date stamped 1 December 1960 on the copy of the twenty schedules retained by that office and included them in the expenditure data forwarded to the Treasury Department for 1 December 1960.

2. An itemization of the subject schedules of disbursement is as follows:

<u>SCHEDULE NO.</u>	<u>AMOUNT</u>
F-443-61	\$ 6,508.49
F-444-61	3,523,885.28
F-445-61	90,904.33
3120	166.38
3121	402.37
3122	538.09
3125	3,466.94
3131	33.10
3133	679.65
3135	19,761.47
3136	1,655.22
3137	6,057.56
3138	10,607.67
3139	609.01
3140	223.78
3141	475.01
3142	443.89
3143	2,489.84
3145	2,044.73
3146	2,889.06
Total	<u>\$3,673,841.87</u>



Chief, Accounting Branch
Fiscal Division

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